

PATENT

Atty Docket No.: 100110474-2
App. Ser. No.: 09/995,318

REMARKS

Favorable reconsideration of this application is respectfully requested in view of the claim amendments and following remarks.

Claims 1 and 23 have been amended. Claims 2-19 were previously canceled without prejudice or disclaimer of the subject matter contained therein. Claims 27-33 have been added. Claims 1 and 20-33 are currently pending.

Claim 1 was rejected under 35 U.S.C. §103(a) as allegedly being unpatentable over Chong (5,335,169) in view of Manzi et al. (6,298,333) and Barnes et al. (5,970,475).

The aforementioned rejection is respectfully traversed for at least the following reasons.

Allowable Subject Matter

The undersigned thanks the Examiner for indicating that claims 20-26 would be allowable if rewritten to overcome the rejection(s) under 35 U.S.C. §112, second paragraph, and to include all of the limitations of the base claim and any intervening claims.

Claim Rejection Under 35 U.S.C. §112, Second Paragraph

Claim 1 was rejected as being indefinite because certain "network" terms allegedly lack antecedent basis. Claim 1 has been amended to further clarify such terms with proper antecedent basis. Therefore, withdrawal of this rejection is respectfully requested.

Claim Rejection Under 35 U.S.C. §103

The test for determining if a claim is rendered obvious by one or more references for purposes of a rejection under 35 U.S.C. § 103 is set forth in MPEP § 706.02(j):

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To establish a *prima facie* case of obviousness, three basic criteria must be met. First, there must be some suggestion or motivation, either in the references themselves or in the knowledge generally available to one of ordinary skill in the art, to modify the reference or to combine reference teachings. Second, there must be a reasonable expectation of success. Finally, the prior art reference (or references when combined) must teach or suggest all the claim limitations. The teaching or suggestion to make the claimed combination and the reasonable expectation of success must both be found in the prior art and not based on applicant's disclosure. *In re Vaack*, 947 F.2d 488, 20 USPQ2d 1438 (Fed. Cir. 1991).

Therefore, if the above-identified criteria are not met, then the cited reference(s) fails to render obvious the claimed invention and, thus, the claimed invention is distinguishable over the cited reference(s).

Claim 1 was rejected under 35 U.S.C. §103(a) as allegedly being unpatentable over Chong in view of Manzi et al. and Barnes et al.

As stated in the previous response, neither Chong nor Manzi et al. teaches nor suggests the claimed features. For example, claim 1 recites first, second, and third servers for hosting first, second, and third virtual portals to perform various functions as claimed, an infrastructure service module as claimed, and a network service module that includes a sales and use tax computation module, which further includes multiple databases and another server as claimed. In contrast, Chong and Manzi et al. each merely shows the use of a single computer or server for tracking multiple tax rate assessments and tax optimization without any further description of the various modules as claimed.

The Office Action attempted to cure the aforementioned defects in Chong and Manzi et al. by citing to Barnes et al. with the following general statement,

Barnes et al. '475 teach multiple servers within a network for use in an e-commerce system providing e-content to end users, and further teaching accounting 74/46/131e including sales tax calculation (See Fig. 24), security 94/118, and settlement of funds through an automated clearing house 88. Office Action, p. 3.

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Yet, the PTO failed to explain or cite those elements in Barnes et al. that allegedly teach or suggest the claimed features that are not found in Chong and Manzi et al. In effect, the PTO has shifted the burden to the Applicants for establishing a *prima facie* case of obviousness against Applicants' own invention by citing a reference, Barnes et al., and expecting the Applicants to interpret the reference in a manner that may or may not be intended by the PTO. Mere allegation of obviousness without clear supporting evidence is not sufficient to establish a *prima facie* case of obviousness under 35 U.S.C. §103(a). Should the PTO continue to believe that the combination of Chong, Manzi et al., and Barnes et al. teach or suggest the claimed invention, the undersigned respectfully requests the PTO to clearly point out where the claimed features can be found in the references. For instance, the PTO is requested to clearly identify those suggestions and teachings in the references for the claimed network service module and its arrangement and functions, the sales and use tax computation module and its arrangement and functions, and the infrastructure service module and its arrangement and functions. Reviews of Chong, Manzi et al., and especially Barnes et al. do not appear to reveal at least such claimed features.

Because the PTO failed to establish a *prima facie* case of obviousness against claims 1 and 20-26, it is respectfully submitted that these claims are allowable over the references of record, and withdrawal of the rejection of these claims is respectfully requested.

New Claims 27-33

Claim 27 is claim 20 rewritten as an independent claim, which has been indicated to be allowable by the Office Action. Claims 28-30 are similar to claims 21-23, respectively, and

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depend on allowable claim 27. Therefore, it is respectfully submitted that claims 28-30 are also allowable.

Claim 31 is claim 24 rewritten as an independent claim, which has been indicated to be allowable by the Office Action. Claims 32 and 33 are similar to claims 25 and 26, respectively, and depend on allowable claim 31. Therefore, it is respectfully submitted that claims 32 and 33 are also allowable.

Conclusion

In light of the foregoing, withdrawal of the rejections of record and allowance of this application are earnestly solicited. Should the Examiner believe that a telephone conference with the undersigned would assist in resolving any issues pertaining to the allowability of the above-identified application, please contact the undersigned at the telephone number listed below. Please grant any required extensions of time and charge any fees due in connection with this request to deposit account no. 08-2025.

Respectfully submitted,

Dated: May 22, 2006

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